

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Stanley Lopuski  
DOCKET NO.: 04-26491.001-R-1  
PARCEL NO.: 16-09-219-010-0000

The parties of record before the Property Tax Appeal Board are Stanley Lopuski, the appellant, by attorney Fredrick Malinowski of the Law Offices of Frederick Malinowski, P.C., Palatine; and the Cook County Board of Review.

The subject property was improved with a one-story single family dwelling of frame construction that contained 798 square feet of living area. The dwelling was 115 years old and was constructed on a slab foundation. The subject property was also improved with a one-car detached garage. The property has a 3,500 square foot parcel located in Chicago, West Chicago Township, Cook County.

The appellant in its brief contends the assessment of the subject property is excessive due to fact the dwelling was vacant and destroyed by fire in July 2004. The appellant asserted subject property had a total assessment established by the assessor of \$8,652 reflecting a market value of \$54,075. The appellant's petition disclosed the county assessor had assessed the improvement at \$6,949 reflecting a market value of \$43,431. The appellant explained that in July 2004 the dwelling was destroyed in a fire caused by arson. The appellant attached a copy of a fire incident report disclosing the fire occurred on July 17, 2004. The appellant also indicated that the board of review subsequently reduced the subject's total assessment to \$5,525 reflecting a market value of \$34,531. The board of review reduced the subject's improvement assessment from \$6,949

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	1,703
IMPR.:	\$	3,822
TOTAL:	\$	5,525

Subject only to the State multiplier as applicable.

to \$3,822 or 45% from the original improvement assessment. The appellant further asserted that the property was vacant prior to its purchase and after the fire the remains of the property were removed. The appellant thus contends the property was 100% vacant for 2004 and a 10% occupancy factor should be applied to reduce the subject's improvement assessment to \$695. The appellant also submitted a copy of the Cook County Assessor's printout disclosing that in 2005 the subject parcel was reclassified as vacant land and had a total assessment of \$2,252. Based on this evidence the appellant requested the subject's total assessment be reduced to \$2,398.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted based on this record.

The appellant contends the subject's assessment is excessive due to vacancy and the fact the subject dwelling was destroyed by fire in 2004. When overvaluation is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

First, the Board finds the appellant asserts in its brief the subject property was vacant prior to its purchase but failed to disclose the date of purchase, the purchase price or provide any information about the terms or parties to the transaction. A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Furthermore, the sale of a property during the tax year in question is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369 (1<sup>st</sup> Dist. 1983). The Board finds the appellant's failure to include this evidence detracts from the credibility of his overvaluation argument.

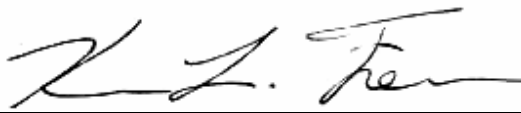
The appellant also submitted evidence disclosing the subject dwelling was destroyed by fire caused by arson on July 17, 2004. Section 16-160 of the Property Tax Code provides in part that, "[t]he assessment shall also . . . exclude on a proportionate basis in accordance with Section 9-180 . . . all improvements which were destroyed or removed." 35 ILCS 200/9-160. Section 9-180 of the Property Tax Code provides in part that, "[c]omputations under this section shall be on the basis of a year of 365 days." 35 ILCS 200/9-180. Using this formula the Board finds the subject dwelling was destroyed for approximately 45% of 2004. The assessment data presented by the appellant disclosed the board of review reduced the subject's improvement assessment from \$6,949 to \$3,822 or approximately 45% from the original improvement assessment. The Property Tax Appeal Board finds the board of review's reduction in the subject's 2004 improvement was in accordance with the dictates of the Property Tax Code and no further reduction is warranted on the basis of this record.

In conclusion, the Property Tax Appeal Board has examined the information submitted by the appellant and finds that it does not support a reduction in the assessed valuation of the subject property.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment

of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.